

AN ACT

ENTITLED, An Act to allow the Department of Revenue to grant a business a statewide sales tax permit.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-45-24 be amended to read as follows:

10-45-24. Each retailer or person engaging in a business in this state whose receipts are subject to sales tax shall file with the Department of Revenue, an application for a permit. Each application shall be made on a form prescribed by the secretary of revenue and shall require the name under which the applicant transacts or intends to transact business, the location of each business, and other information as the secretary of revenue may require. The application shall be signed by the owner, if a natural person; by a member or partner, if an association or partnership; or by an executive officer or a person specifically authorized by the corporation to sign the application, if a corporation, to which shall be attached the written evidence of the person's authority. The applicant shall have a permit for each place of business, unless the secretary of revenue grants a request for a statewide permit. A statewide permit may be granted if the applicant demonstrates the ability to comply with the filing, auditing, and record-keeping requirements specified in rules promulgated pursuant to § 10-45-47.1 for each location specified in the application.

Section 2. That § 10-45-25 be amended to read as follows:

10-45-25. The secretary of revenue shall grant and issue to each applicant a permit for each place of business within the state, unless a statewide permit is granted. If a statewide permit is granted, the secretary of revenue shall issue a copy of the statewide permit for each place of business within the state. A permit is not assignable and shall be valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. The permit shall at all times be conspicuously displayed at the place for which issued. Each permit is valid and effective without further payment of fees until canceled or revoked.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1048

Chief Clerk
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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1048

File No. _____

Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____ , 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State